

WILL  
501.04-00  
INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

DISTRICT DIRECTOR

Date: March 14, 1997

> Refer Reply to:

> Person to Contact:

> Contact Telephone Number:

Dear Sir or Madam:

In a determination letter dated , you were held to be exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code.

An examination of your activities has disclosed that your sole activity is providing television reception services for a fee to your members. All financial activity reported on Form 990 was also reported on Form 990-T for the periods ending, and

Accordingly, your exemption from Federal income tax is revoked effective, , you signed a statement in which you agreed to the revocation of your exempt status under section 501(c)(4) of the Code. You are now required to file Federal income tax returns on Form 1120 for all years ending after .

This is a final adverse determination letter with regard to your status under section 501(c)(4) of the Code.

If you have any questions, please contact the person whose name and telephone number are shown at the beginning of this letter.

Sincerely,

*Bobby E. Scott*

Bobby E. Scott  
District Director

Enclosure:  
Form 6018